

HB2941



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB2941

Introduced 2/16/2023, by Rep. Ryan Spain

SYNOPSIS AS INTRODUCED:

35 ILCS 5/234 new

Amends the Illinois Income Tax Act. Creates an income tax credit for community based faculty preceptors. Sets forth the amount of the credit. Effective immediately.

LRB103 29707 HLH 56112 b

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by
5 adding Section 234 as follows:

6 (35 ILCS 5/234 new)

7 Sec. 234. Preceptor credit.

8 (a) As used in this Section:

9 Advanced practice registered nurse student" means an
10 individual participating in a training program in this State
11 that is accredited by a nationally recognized accrediting body
12 for advanced practice registered nursing programs for the
13 training of individuals to become advanced practice registered
14 nurses as defined in the Nurse Practice Act.

15 "Community based faculty preceptor" means an individual
16 who is a physician licensed to practice medicine in all its
17 branches, an advanced practice registered nurse licensed under
18 the Nurse Practice Act, or a physician assistant who is
19 licensed as such by the State.

20 "Medical student" means an individual participating in a
21 training program in this State that is approved by the
22 Illinois Medical Board for the training of doctors of medicine
23 or doctors of osteopathic medicine.

1 "Physician assistant student" means an individual
2 participating in a training program in this state that is
3 approved by the Illinois Department of Financial and
4 Professional Regulation for the training of individuals to
5 become physician assistants.

6 "Preceptorship rotation" means a period of preceptorship
7 training of one or more medical students, physician assistant
8 students, or advanced practice registered nurse students that,
9 in aggregate, totals the number of hours per rotation
10 necessitated by the statute, rule, or accrediting body
11 governing the student's program rotations.

12 "Preceptorship training" means uncompensated community
13 based training of a medical student, advanced practice
14 registered nurse student, or physician assistant student
15 matriculating in a training program in Illinois.

16 (b) For taxable years beginning on or after January 1,
17 2024, each community based faculty preceptor shall be allowed
18 a credit against the tax imposed by subsections (a) and (b) of
19 Section 201 if he or she conducts a preceptorship rotation
20 during the taxable year. Such credit shall be accrued on a per
21 preceptorship rotation basis. The amount of the credit shall
22 be as following:

23 (1) if the community based faculty preceptor is a
24 physician, then \$500 for the first, second, or third
25 preceptorship rotation completed during the calendar year
26 and \$1,000 for the fourth, fifth, sixth, seventh, eighth,

1 ninth, or tenth preceptorship rotations completed during
2 the calendar year; or

3 (2) if the community based faculty preceptor is an
4 advanced practice registered nurse, then \$375 for the
5 first, second, or third preceptorship rotation completed
6 during the calendar year and \$750 for the fourth, fifth,
7 sixth, seventh, eighth, ninth, or tenth preceptorship
8 rotations completed during the calendar year.

9 An individual shall not accrue credit for more than 10
10 preceptorship rotations in one calendar year.

11 (c) A community based faculty preceptor shall not be
12 eligible to earn hours credited toward preceptorship training
13 if he or she has not registered with the Illinois Area Health
14 Education Centers in Rockford, Illinois.

15 (d) To receive the credit allowed by this Section, a
16 community based faculty preceptor shall claim the credit on
17 his or her return for the tax year in which he or she completed
18 the preceptorship rotation, shall certify that he or she did
19 not receive payment during the tax year from any source for the
20 training of a medical student, advanced practice registered
21 nurse student, or physician assistant student if she received
22 a credit for a preceptorship rotation with respect to that
23 student, and shall submit supporting documentation as
24 prescribed by the Secretary of Financial and Professional
25 Regulation.

26 (e) In no event shall the total amount of the tax credit

1 under this Section for a taxable year exceed the taxpayer's
2 income tax liability. No such tax credit shall be allowed the
3 taxpayer against prior or succeeding years' tax liability.

4 (f) The Department shall issue a report to the Governor
5 and the General Assembly an annual report concerning the tax
6 credit created by this Section. The report shall include, for
7 the prior calendar year:

8 (1) the number of community based faculty preceptors
9 claiming a credit;

10 Section 99. Effective date. This Act takes effect upon
11 becoming law.